

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North Adams Community Schools (0025)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$33,751	\$25,149	\$180,454	n/a	435%	> 500%
	11100 Regular Programs; Elementary	\$2,044,443	\$2,663,311	\$2,610,914	\$2,860,281	40%	7%	10%
	11200 Regular Programs; Middle/Junior High	\$1,181,573	\$1,293,306	\$1,282,022	\$1,540,392	30%	19%	20%
	11300 Regular Programs; High School	\$2,200,655	\$2,222,024	\$2,288,382	\$2,489,948	13%	12%	9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$53,100	\$0	\$116,144	n/a	119%	n/a
	11420 Vocational Education; Agriculture B	\$0	\$34,505	\$35,874	\$45,207	n/a	31%	26%
	11430 Vocational Education; Distributive Education	\$29,418	\$38,915	\$40,917	\$39,622	35%	2%	-3%
	11440 Vocational Education; Health Occupations	\$34,945	\$48,703	\$51,814	\$62,352	78%	28%	20%
	11450 Vocational Education; Consumer and Homemaking	\$122,265	\$128,348	\$137,091	\$190,133	56%	48%	39%
	11470 Vocational Education; Business Education	\$47,373	\$31,467	\$33,380	\$93,998	98%	199%	182%
	11480 Vocational Education; Industrial Education A	\$54,761	\$64,520	\$26,798	\$40,470	-26%	-37%	51%
	11490 Vocational Education; Industrial Education B	\$46,386	\$55,905	\$65,201	\$39,751	-14%	-29%	-39%
	11510 Vocational Education; Cooperative Education	\$90,224	\$59,366	\$59,312	\$66,945	-26%	13%	13%
	11590 Other Vocational Education Programs	\$160,721	\$103,131	\$62,486	\$91,406	-43%	-11%	46%
	12100 2007 Account Code - Gifted and Talented	\$11,011	\$10,628	\$14,915	\$11,882	8%	12%	-20%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$20,555	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$674	\$1,641	\$2,279	\$4,619	> 500%	181%	103%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$7,503	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$151,048	\$8,135	\$6,794	\$15,032	-90%	85%	121%
	12710 Equal Opportunity At Risk	\$0	\$15,509	\$7,644	\$7,273	n/a	-53%	-5%
	12810 Special Education Preschool	\$73,930	\$63,300	\$71,500	\$71,590	-3%	13%	0%
	12900 Other Special Programs	\$20,571	\$152	\$14,071	\$90,101	338%	> 500%	> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$536	\$9,220	\$15,508	\$11,646	> 500%	26%	-25%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$16,957	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$43,920	\$51,641	\$45,525	\$64,429	47%	25%	42%
	14100 Summer School Programs; Elementary	\$29,064	\$0	\$17,951	\$42,309	46%	n/a	136%
	14200 Summer School Programs; Middle/Junior High School	\$7,231	\$3,985	\$7,228	\$3,108	-57%	-22%	-57%
	14300 Summer School Programs; High School	\$83,524	\$49,585	\$52,635	\$47,667	-43%	-4%	-9%
	15100 Enrichment Programs; Non-Credit	\$0	\$1,505	\$162	\$5,310	n/a	253%	> 500%
	16100 Remediation Testing	\$126,338	\$13,524	\$76,508	\$59,226	-53%	338%	-23%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$907,073	\$5,820	\$4,880	\$56,680	-94%	> 500%	> 500%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$1,026,823	\$1,055,053	\$1,124,758	n/a	10%	7%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$1,289	\$296	\$571	n/a	-56%	93%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$8,380	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$51,382	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$358,047	\$424,608	\$422,584	\$452,670	26%	7%	7%
	22230 Library/Media Services; Audiovisual	\$8,938	\$6,801	\$8,131	\$2,856	-68%	-58%	-65%
	22240 Library/Media Services; Educational Television	\$1,858	\$2,091	\$2,894	\$509	-73%	-76%	-82%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$175,496	\$40,338	\$44,283	\$21,929	-88%	-46%	-50%
	22290 Library/Media Services; Other Educational Media Services	\$141	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$424,568	\$532,071	\$534,777	\$634,954	50%	19%	19%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,524	\$0	\$0	\$0	-100%	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$116,923	\$849	\$1,367	\$932	-99%	10%	-32%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$144,107	\$275,632	\$250,082	\$272,880	89%	-1%	9%
	26497 2007 Account Code - Teachers Retirement Fund	\$280,805	\$452,136	\$446,601	\$335,898	20%	-26%	-25%
<b>Student Academic Achievement Total</b>		<b>\$9,048,429</b>	<b>\$9,827,635</b>	<b>\$9,823,005</b>	<b>\$11,232,366</b>	<b>24%</b>	<b>14%</b>	<b>14%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$17,669	\$2,493	\$2,335	\$420	-98%	-83%	-82%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$1,097	\$0	n/a	n/a	-100%
	21210 Guidance Services; Service Area Direction	\$40,927	\$23,477	\$0	\$0	-100%	-100%	n/a
	21220 Guidance Services; Counseling Services	\$335,473	\$373,456	\$380,286	\$449,811	34%	20%	18%
	21250 Guidance Services; Records Maintenance	\$5,241	\$896	\$1,853	\$3,833	-27%	328%	107%
	21290 Guidance Services; Other Guidance Services	\$4,629	\$3,738	\$1,566	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$43,770	\$65,967	\$51,765	\$78,046	78%	18%	51%
	21390 Health Services; Other Health Services	\$4,070	\$5,113	\$1,667	\$1,804	-56%	-65%	8%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North Adams Community Schools (0025)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	22110 Improvement of Instruction; Service Area Direction	\$8,413	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$92,763	\$97,440	\$80,180	\$123,765	33%	27%	54%
	22130 Improvement of Instruction; Instructional Staff Training	\$118,231	\$155,588	\$160,866	\$62,788	-47%	-60%	-61%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,752	\$29,336	\$19,960	\$120,562	> 500%	311%	> 500%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$51,798	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$69,305	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$42,870	\$10,000	\$10,000	\$10,383	-76%	4%	4%
	23120 Board of Education; Service Area Assistants	\$64,741	\$62,787	\$59,028	\$76,825	19%	22%	30%
	23190 Board of Education; Other Governing Body Services	\$11,304	\$20,612	\$11,403	\$24,452	116%	19%	114%
	23210 Executive Administration; Office of The Superintendent	\$222,397	\$389,740	\$314,718	\$390,032	75%	0%	24%
	23220 Executive Administration; Community Relations	\$57,463	\$76,947	\$44,651	\$36,102	-37%	-53%	-19%
	23290 Executive Administration; Other Executive Administration Services	\$5,282	\$3,815	\$3,368	\$5,466	3%	43%	62%
	24900 Other Support Services, School Administration	\$189,507	\$223,257	\$231,720	\$272,332	44%	22%	18%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$216	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$3,891	\$0	\$0	\$0	-100%	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$6,000	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$67,081	\$70,621	\$31,151	n/a	-54%	-56%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$109,571	\$108,507	\$60,284	n/a	-45%	-44%
<b>Student Instructional Support Total</b>		<b>\$1,279,392</b>	<b>\$1,721,312</b>	<b>\$1,555,592</b>	<b>\$1,875,376</b>	<b>47%</b>	<b>9%</b>	<b>21%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$13,218	\$8,358	\$10,784	\$7,153	-46%	-14%	-34%
	23160 Board of Education; Promotion Expenses	\$690	\$1,179	\$1,003	\$2,887	318%	145%	188%
	25150 Fiscal Services; Payroll Services	\$20	\$288	\$253	\$283	> 500%	-2%	12%
	25160 Fiscal Services; Financial Accounting	\$1,238	\$1,284	\$1,964	\$1,001	-19%	-22%	-49%
	25191 Other Fiscal Services; Refund of Revenue	\$944	\$909	\$625	\$7,892	> 500%	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$1,393	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$8,144	\$15,382	\$11,587	\$19,679	142%	28%	70%
	25920 Ditch Assessments	\$132	\$623	\$1,390	\$3,369	> 500%	441%	142%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$18,220	\$15,286	\$21,130	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,242,265	\$1,475,345	\$1,417,433	\$1,545,072	24%	5%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$79,498	\$62,364	\$62,706	\$103,934	31%	67%	66%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$65,050	\$17,267	\$16,484	\$3,183	-95%	-82%	-81%
	26499 2007 Account Code - Other	\$32,152	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$2,856	\$3,073	n/a	n/a	8%
	26700 Operation and Maintenance of Plant Services; Insurance	\$72,774	\$81,858	\$72,023	\$49,496	-32%	-40%	-31%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$2,688	\$290	\$462	\$143	-95%	-51%	-69%
	27010 Student Transportation; Service Area Direction	\$94,787	\$96,800	\$97,626	\$130,560	38%	35%	34%
	27100 Student Transportation; Vehicle Operation	\$329,025	\$371,903	\$348,444	\$450,172	37%	21%	29%
	27200 Student Transportation; Monitoring Services	\$14,695	\$25,379	\$24,539	\$23,446	60%	-8%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,001	\$202,280	\$216,380	\$233,598	80%	15%	8%
	27400 Student Transportation; Purchase of School Buses	\$64,669	\$194,865	\$207,955	\$212,752	229%	9%	2%
	27500 Student Transportation; Insurance on Buses	\$16,276	\$16,423	\$17,529	\$15,717	-3%	-4%	-10%
	27700 Student Transportation; Contracted Transportation Services	\$895	\$5,998	\$4,970	\$1,970	120%	-67%	-60%
	27900 Student Transportation; Other Student Transportation Services	\$7,330	\$2,155	\$1,941	\$4,335	-41%	101%	123%
	27910 Student Transportation; Bus Driver Training	\$0	\$315	\$770	\$4,374	n/a	> 500%	468%
	31100 Food Services Operations; Service Area Direction	\$39,303	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$227,506	\$312,599	\$313,632	\$352,270	55%	13%	12%
	31900 Other Food Services	\$376,218	\$575,753	\$563,117	\$615,664	64%	7%	9%
	33100 Community Service Operations; Direction of Community Services	\$0	\$4,904	\$0	\$0	n/a	-100%	n/a
	33400 Athletic Coaches	\$82,334	\$229,319	\$230,755	\$242,902	195%	6%	5%
	33500 Welfare Activities Services	\$49,306	\$312,151	\$259,934	\$294,503	497%	-6%	13%
	33910 High School Band Uniforms	\$0	\$0	\$973	\$0	n/a	n/a	-100%
	33930 Latch Key Kid Program	\$7,410	\$11,922	\$10,220	\$36,125	388%	203%	253%
	33940 Child Care Services	\$9,586	\$23,849	\$44,063	\$56,115	485%	135%	27%
	33950 Step Ahead	\$35,156	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$103,483	\$184,968	\$190,718	\$152,719	48%	-17%	-20%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North Adams Community Schools (0025)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$153,096	\$469,320	\$435,624	\$444,799	191%	-5%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$43,789	\$118,628	\$178,000	\$166,406	280%	40%	-7%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$45,554	\$0	\$0	\$0	-100%	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$3,368,842</b>	<b>\$4,839,961</b>	<b>\$4,767,892</b>	<b>\$5,185,591</b>	<b>54%</b>	<b>7%</b>	<b>9%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$11,925	\$593,275	\$600,691	\$271,346	> 500%	-54%	-55%
	45100 Building Acquisition, Construction and Improvements	\$167,869	\$0	\$0	\$285,121	70%	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$22,974	\$119,924	\$184,397	n/a	> 500%	54%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$82,071	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$450,421	\$558,534	\$437,104	\$580,140	29%	4%	33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$150,015	\$197,106	\$162,050	\$135,495	-10%	-31%	-16%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$180,798	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$387,712	\$361,596	\$180,798	n/a	-53%	-50%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,261,131	\$2,159,844	\$1,950,000	\$2,280,000	81%	6%	17%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$345,118	\$641,330	\$824,011	n/a	139%	28%
<b>Nonoperational Total</b>		<b>\$2,123,432</b>	<b>\$4,264,561</b>	<b>\$4,272,696</b>	<b>\$4,922,107</b>	<b>132%</b>	<b>15%</b>	<b>15%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$248,290	\$257,196	\$245,260	\$121,328	-51%	-53%	-51%
	26492 2007 Account Code - Social Security	\$703,155	\$843,299	\$818,932	\$424,103	-40%	-50%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$34,318	\$65,668	\$58,501	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$723,675	\$1,772,959	\$1,776,237	\$745,995	3%	-58%	-58%
	26496 2007 Account Code - Unemployment Compensation	\$148	\$10,468	\$7,839	\$46	-69%	-100%	-99%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$79,146	\$53,728	\$37,855	n/a	-52%	-30%
<b>prorated Total</b>		<b>\$1,709,586</b>	<b>\$3,028,735</b>	<b>\$2,960,497</b>	<b>\$1,329,328</b>	<b>-22%</b>	<b>-56%</b>	<b>-55%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>	\$10,241,799	\$11,825,419	\$11,802,914	\$12,119,711	18%	2%	3%
<b>Student Instructional Support</b>	\$1,444,556	\$2,064,075	\$1,859,791	\$2,022,504	40%	-2%	9%
<b>Overhead and Operational</b>	\$3,719,894	\$5,528,149	\$5,444,281	\$5,480,445	47%	-1%	1%
<b>Nonoperational</b>	\$2,123,432	\$4,264,561	\$4,272,696	\$4,922,107	132%	15%	15%
<b>Grand Total</b>	<b>\$17,529,680</b>	<b>\$23,682,205</b>	<b>\$23,379,682</b>	<b>\$24,544,768</b>	<b>40%</b>	<b>4%</b>	<b>5%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
58.4%	49.9%	50.5%	49.4%
8.2%	8.7%	8.0%	8.2%
21.2%	23.3%	23.3%	22.3%
12.1%	18.0%	18.3%	20.1%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	66.7%	58.6%	58.4%	57.6%